

1989 Exempt Organization Business Income Tax Return

109

For taxable or income year beginning		MONTH	DAY	YEAR	, and ending		MONTH	DAY	YEAR
				1989					
Attach Preaddressed Label					Check here if claiming any enterprise zone or program area tax benefits. <input type="checkbox"/>				
California corporation or organization number			Federal employer identification number		Name and address of the trustee				
Corporation name					Nature of trade or business				
Address					Social security or federal employer identification number				
City		State		ZIP code	Form number of federal form filed				

If the unrelated trade or business gross income is \$10,000 or less, complete only Side 1, state sources on line 1 or line 8, include deductions, and sign the return. Complete all applicable parts of the form if unrelated trade or business gross income is over \$10,000.

Organizations Taxable as Corporations									
Attach Remittance Here	1	Unrelated business taxable income (Side 2, Part II, line 30)					1		
	2	Multiply line 1 by average apportionment percentage _____ % (Schedule K, line 5)					2		
	3	Net operating loss deduction (from form FTB 3805Q)					3		
	4	Net unrelated business taxable income. Subtract line 3 from the lesser of line 1 or line 2					4		
	5	Tax. Multiply line 4 by 9.3% (see General Instruction J)					5		
	6	Tax credits (Schedule B, line 8, or Schedule P (100)) (see instructions)					6		
	7	Balance. Subtract line 6 from line 5. If line 6 is greater than line 5, enter zero					7		
Organizations Taxable as Trusts									
Tax Computation	8	Unrelated business taxable income (Side 2, Part II, line 30)					8		
	9	Net operating loss deduction (from form FTB 3805V)					9		
	10	Net unrelated business taxable income. Subtract line 9 from line 8					10		
	11	Tax on amount on line 10 (see General Instruction J)					11		
	12	Tax credits (Schedule B, line 8, or Schedule P (541)) (see instructions) ..					12		
	13	Balance. Subtract line 12 from line 11. If line 12 is greater than line 11, enter zero					13		
	Total Tax	14	Tax from line 7 or line 13					14	
15		Alternative minimum tax					15		
16		Total tax. Add line 14 and line 15					16		
Payments	17	Overpayment(s) from a prior year allowed as a credit					17		
	18	1989 estimated tax payments					18		
	19	Amount paid with application for extension of time to file return					19		
	20	Total payments and credits. Add lines 17 through 19					20		
Tax Due or Over-payment	21	Tax due. Subtract line 20 from line 16. Pay entire amount with return (see instructions)					21		
	22	Overpayment. Subtract line 16 from line 20 (see instructions)					22		
	23	Enter amount of line 22 to be applied to 1990 estimated tax					23		
	24	Enter amount of line 22 to be refunded. Subtract line 23 from line 22					24		
	25	Penalties and interest. See General instruction L					25		
	<input type="checkbox"/> Check box if estimate penalty was computed using Exception C or D and attach form FTB 5806								
	26	Total amount due. Add line 21 and line 25. Pay amount with return					26		

Person to contact for additional information:				Telephone number: ()	
Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer		Title	Date	Telephone
Paid Preparer's Use Only	Preparer's signature		Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
	Firm's name (or yours, if self-employed) and address		FEIN		
			Telephone ()		

Unrelated Business Taxable Income**Part I Unrelated Trade or Business Income**

1	a Gross receipts or gross sales	b Less returns and allowances	Balance	1c		
2	Cost of goods sold and/or operations (Schedule A, line 7)			2		
3	Gross profit. Subtract line 2 from line 1c			3		
4	a Capital gain net income (see Specific Line Instructions) - Trusts attach Schedule D (541)			4a		
	b Net gain (loss) from Part II, federal Form 4797 (attached) - Trusts attach Schedule D-1			4b		
	c Capital loss deduction for trusts			4c		
5	Income (or loss) from partnerships (attach Schedule K-1 (565) or similar schedule)			5		
6	Rent income (Schedule C)			6		
7	Unrelated debt-financed income (Schedule D)			7		
8	Investment income of an R&TC Section 23701g, 23701i, 23701n or 23701q organization (Schedule E)			8		
9	Annuities, interest, royalties and rents from controlled organizations (Schedule F)			9		
10	Exploited exempt activity income (Schedule G)			10		
11	Advertising income (Schedule H, Part III, Column A)			11		
12	Other income (attach schedule)			12		
13	Total unrelated trade or business income. Add lines 3 through 12			13		

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors and trustees (Schedule I)	14		
15	Salaries and wages	15		
16	Repairs	16		
17	Bad debts	17		
18	Interest (attach schedule)	18		
19	Taxes (attach schedule)	19		
20	Contributions (see Specific Line Instructions and attach schedule)	20		
21	a Depreciation (Corporations and Associations - Schedule J) (Trusts - form FTB 3885F)	21a		
	b Less: depreciation claimed on Schedule A	21b		
22	Depletion (attach schedule)	22		
23	a Contributions to deferred compensation plans	23a		
	b Employee benefit programs (see Specific Line Instructions)	23b		
24	Other deductions (attach schedule)	24		
25	Total deductions. Add lines 14 through 24	25		
26	Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13	26		
27	Excess advertising costs (Schedule H, Part III, Column B)	27		
28	Unrelated business taxable income before specific deduction. Subtract line 27 from line 26	28		
29	Specific deduction (see Specific Line Instructions)	29		
30	Unrelated business taxable income. Subtract line 29 from line 28. If line 29 is greater than line 28, enter the lesser of line 28 or zero.	30		

Caution: No deduction shall be allowed for expenses incurred at or payments made to a club which restricts membership or the use of its services or facilities on the basis of age, sex, race, religion, color, ancestry or national origin.

Schedule A Cost of Goods Sold and/or Operations Method of Inventory Valuation (specify)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	a Additional IRC Section 263A costs (attach schedule)	4a		
	b Other costs (attach schedule)	4b		
5	Total. Add lines 1 through 4b	5		
6	Inventory at end of year	6		
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Part I, line 2.	7		

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☐ No

Schedule B Tax Credits Do not complete if you must file Schedule P (100 or 541).

1	Jobs credit (form FTB 3524)	1		
2	Energy conservation credit carryover (form FTB 3514)	2		
3	Research credit (form FTB 3523)	3		
4	Orphan drug credit (form FTB 3528)	4		
5	Commercial solar energy and solar energy credit carryovers (form FTB 3805L)	5		
6	Low-income housing credit (form FTB 3521 and form FTB 3521A)	6		
7	Other credits (specify)	7		
8	Total. Add lines 1 through 7. Enter here and on Side 1, line 6, for corporations, or line 12 for trusts	8		

Note: For rental income from debt-financed property, use Schedule D. R&TC Section 23701q and Section 23701i organizations — see instructions for exceptions.

1 Description of property	2 Rent received or accrued	3 Percentage of rent attributable to personal property
		%
		%
		%

5 Complete if any item in column 3 is more than 10% but not more than 50%

(a) Deductions directly connected (attach schedule)	(b) Income includible (column 2 less column 4(a))	(a) Gross income reportable (column 2 \times column 3)	(b) Deductions directly connected with personal property (attach schedule)	(c) Net income includible (column 5(a) less column 5(b))

Schedule D **Unrelated Debt-Financed Income**

1 Description of debt-financed property			2 Gross income from or allocable to debt-financed property	3 Deductions directly connected with or allocable to debt-financed property	
				(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
4 Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	5 Average adjusted basis of or allocable to debt-financed property (attach schedule)	6 Debt basis percentage (column 4 ÷ column 5)	7 Gross income reportable (column 2 × column 6)	8 Allocable deductions (total of columns 3(a) and 3(b) × column 6)	
		%			
		%			
		%			

1 Description	2 Amount	3 Deductions directly connected (attach schedule)	4 Net investment income (column 2 less column 3)	5 Set-asides (attach schedule)	6 Balance of investment income (column 4 less column 5)

1 Name and address of controlled organizations			2 Gross income from controlled organizations	3 Deductions directly connected with column 2 income (attach schedule)	4 Exempt controlled organizations		
					(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under Sec. 23701, or the amount in col. (a), whichever is greater	(c) Percentage (column (a) + column (b))
							%
							%
							%
5 Nonexempt controlled organizations				6 Gross income reportable (column 2 × column 4(c) or column 5(c))	7 Allowable deductions (column 3 × column 4(c) or column 5(c))	8 Net income includible (column 6 less column 7)	
(a) Excess taxable income	(b) Taxable income or amount in column (a), whichever is greater	(c) Percentage (col. (a) ÷ col. (b))					
		%					
		%					
		%					

1 Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2 Gross unrelated business income from trade or business	3 Expenses directly connected with production of unrelated business income	4 Net income from unrelated trade or business (col. 2 less col. 3)	5 Gross income from activity that is not unrelated business income	6 Expenses attributable to column 5	7 Excess exempt expense (col. 6 less col. 5 but not more than col. 4)	8 Net income includible (col. 4 less col. 7 but not less than zero)

Schedule H Advertising Income and Excess Advertising Costs**Part I Income from Periodicals Reported on a Consolidated Basis**

1 Name of periodical	2 Gross advertising income	3 Direct advertising costs	4 Advertising income or excess advertising costs. If col. 3 is greater than col. 2, enter the excess in Part III, Col. B(b). Do not complete cols. 5, 6 and 7. If col. 2 is greater than col. 3, complete cols. 5, 6 and 7.	5 Circulation income	6 Readership costs	7 If col. 5 is greater than col. 6, enter the income shown in col. 4, in Part III, Col. A(b). If col. 6 is greater than col. 5, subtract col. 6 plus col. 3 from col. 5 plus col. 2. Enter amount in Part III, Col. A(b).
Totals.....						

Part II Income from Periodicals Reported on a Separate Basis

Part III Column A — Net Advertising Income

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4 or 7 and amounts listed in Part II, cols. 4 and 7
Enter total here and on side 2, Part I, line 11...	

Part III Column B — Excess Advertising Costs

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4, and amounts listed in Part II, column 4
Enter total here and on side 2, Part II, line 27.....	

Schedule I Compensation of Officers, Directors, and Trustees

1 Name of Officer	2 Social Security Number	3 Title	4 Percent of time devoted to business	5 Compensation attributable to unrelated business	6 Expense account allowances
			%		
			%		
			%		
			%		
Total. Enter here and on side 2, Part II, line 14.....					

Schedule J Depreciation (Corporations and Associations only. Trusts — see instructions.)

1 Group and guideline class or description of property	2 Date acquired	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6 Life or rate	7 Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
3 Other depreciation						
4 Total						
5 Amount of depreciation claimed elsewhere on return						
6 Balance. Subtract line 5 from line 4. Enter here and on side 2, Part II, line 21a						

Schedule K Apportionment Formula

Limited to unrelated trade or business amounts	(a) Total within and without the state	(b) Total within the state	(c) Percent within the state ((b) ÷ (a))
1 Average yearly value of real and tangible personal property whether owned or rented (see Specific Instructions)			
2 Wages, salaries, and other compensation of employees			
3 Gross sales and/or receipts, less returns and allowances			
4 Total percent (sum of the percentages above)			
5 Average apportionment percentage. Line 4 x 1/3. Enter here and on side 1, line 2			